

QUALIFYING EXAMINATION REGULATIONS FOR THE ASSESSMENT OF PROFESSIONAL COMPETENCE ('APC')

Applicable to: APC 2025 onwards

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Version control:

Version 1	Effective November 2014	Sandy van der Walt	Supersedes previous Financial Management exam regulations.
Version 2	Effective November 2014	Mandi Olivier	Amendments from 4 March 2013 APC ExamCo meeting.
Version 3	Effective November 2014	Mandi Olivier and Sandy van der Walt	Amendments from 3 April 2013 APC ExamCo meeting.
Version 4	Effective November 2014	Mandi Olivier, Marielienne Janeke and Jan Dijkman	Legal review and editorial changes.
Version 5	Effective November 2014	Mandi Olivier	Editorial changes.
Version 6	Effective November 2014	Mandi Olivier	Final editorial changes.
Version 7	Effective November 2014	Mandi Olivier	Incorporating changes suggested by IPD Committee on 20 November 2013.
Version 8 (11 March 2014)	Effective November 2014	Mandi Olivier	Updated for outcome of legal opinion and IPD final comments.
Version 9 (1 April 2014)	Effective November 2014	Mandi Olivier	Updated for final comments.
Version 10 (14 April 2014)	Effective November 2014	Mandi Olivier	Updated for revised wording on 20-month requirement.
Version 12 (25 July 2014)	Effective November 2014	Mandi Olivier	Updated section 6 – pre-release period.
Version 13 & 14 (09 Dec 2014)	Effective November 2015	Janine Claassens	Updated for POPI, permitted text and formatting numbering
Version 15 (Aug 2015)	Effective November 2015	Mandi Olivier & Janine Claassens	Pre-release information, permitted texts, access to information and results. E-writing.
Version 16 (Aug 2016)	Effective November 2016	Mandi Olivier & Janine Claassens	Updated for reference to Nov 2016 exam.
Version 17 (Sep 2016)	Effective November 2016	Janine Claassens	Updating of cross references and declaration templates.
Version 18 (Aug 2017)	Effective November 2017	Janine Claassens	Updating for date only APC 2017 instead of APC 2016; Updated King II to King IV.
Version 19 & 20 (Aug 2018)	Effective November 2018	Janine Claassens	Update for reference to APC 2018, instead of 2017, e-writing, removal of special concession annexure and clarification.
Version 21	Effective November 2019 onwards	Janine Claassens	Update for reference to APC 2019, instead of 2018.
Version 22 (Aug 2020)	Effective November 2020 onwards	Janine Claassens	Update for reference to APC 2020; removing of access to information level 1 & 2; clarification around aspects of pre-release period; terms in alignment to naming convention in practice of APC documents; other cosmetic

			changes and clarification.
Version 23 (July 2021)	Effective December 2021 onwards	Janine Claassens	Update for reference to APC 2021 and the provision of laptops to candidates for purposes of e-writing.
Version 24 (Sep 2022)	Effective December 2022 onwards	Neo Thoothe	Update for reference to APC 2022 (and onwards) and the non-provision of laptops to candidates and provision of USBs by SAICA for purposes of e-writing.
Version 25 (Oct 2023)	Effective December 2023 onwards	Neo Thoothe and Nombuyiselo Tsukudu	Updated the dates, references and the eligibility criteria with reference to the training equivalence assessment, with editorial changes.
Version 26 (July 2024)	Effective December 2024 onwards	Neo Thoothe and Nombuyiselo Tsukudu	Update to the: 1. Name of the first qualifying SAICA examination, from Initial Test of Competence (ITC) to Initial Assessment of Competence (IAC). 2. Contact details to obtain more information about the exam. 3. Eligibility criteria to include a requirement that a candidate must have passed the IAC before being certified as successful in the professional program. (Applicable from the 2025 APC). 4. Pre-release period section to include SAICA position on the use of ChatGPT for research purposes.
Version 27	Effective 2025 December	Mandi Olivier and Nombuyiselo Tsukudu	1. Additional wording for clarity; 2. Add definitions and removing definitions not used 3. Reference to correct versions of handbooks; 4. Inspection of smart devices; 5. Clothing obstructing identification; 6. Cell phone application requirements for onsite identification verification and uploading answer books; 7. General alignment between IAC and APC regulations (e.g. alignment of terminology).

1. INTRODUCTION

- 1.1 This document sets out the Regulations for the APC of the South African Institute of Chartered Accountants (SAICA) for persons wishing to qualify for registration as a Chartered Accountant CA(SA) with SAICA.
- 1.2 These regulations are reviewed annually.
- 1.3 The Regulations should be read in conjunction with all SAICA's policy and procedure documents including, but not limited to, the SAICA By-laws, the SAICA Code of Professional Conduct, the Training Regulations, and the Special Concession policies and procedures. (*These documents, which contain further information, are available on the SAICA website*)
- 1.4 SAICA has included a clause on the protection of personal information in these regulations below.

2. INTERPRETATION AND DEFINITIONS

- 2.1 The headings in these Regulations are for the purpose of convenience only and shall not be taken into account in the interpretation of these Regulations.
- 2.2 Unless inconsistent with the context or unless a contrary intention clearly appears from the context, in these Regulations –
 - 2.2.1. any reference to a gender shall include the other gender; and
 - 2.2.2. any reference to the singular shall include the plural and vice versa.
- 2.3 The following terms shall, unless expressly stated otherwise or inconsistent with the context in which they appear, have the following meanings:

Answer book(s) means either the hard copy answer book on which candidates write during the exam, and which is provided by SAICA, or the electronic file used in the case of e-writing (or a combination of both a hard copy book and electronic file).

Assessment Day means the day on which the written portion of the assessment is completed, which commences at 9:00 and ends at 17:00; and which forms part of the assessment period.

Assessment period means the period that includes the pre-release period and the Assessment Day.

Assessment room means the physical room or hall in which candidates take the assessment.

Assessment venue means the geographical location(s) at which the assessment takes place.

APC means the Assessment of Professional Competence (the second part of the Qualifying Examination) which is a written assessment which assesses professional competence and is set by the APC ExamCo and is one of the prerequisites for registration as a CA(SA) in terms of the SAICA's Constitution.

<i>APC ExamCo</i>	means the APC Examinations Committee, which is a sub-committee of the CAPDC.
<i>By-laws</i>	mean the by-laws of SAICA in force from time to time under its SAICA Constitution.
<i>Candidate</i>	means a person taking a SAICA examination.
<i>Candidate zone</i>	means a designated area within the assessment venue and shall include the assessment room, toilet facilities and break area(s) which shall be defined before commencement of the assessment by the chief invigilator.
<i>Case study</i>	includes the: • pre-released information, • information on the day (which is provided on the Assessment Day), and • tasks (in which details and number of tasks to be competed is set out and which is provided on the Assessment Day).
<i>CAPDC</i>	means the Chartered Accountants Professional Development Committee, a sub-committee of the IPD Committee.
<i>CA(SA)</i>	means a chartered accountant who is registered as such with SAICA, having met the eligibility requirements.
<i>CEO</i>	means the Chief Executive Officer of SAICA and shall include the person who occupies the position of CEO from time to time, by whatever title they may be known.
<i>Constitution</i>	means the Constitution of SAICA, as amended from time to time.
<i>Elective</i>	means training office in Audit and Assurance or training offices outside Audit & Assurance.
<i>e-writing</i>	means the process of answering the assessment tasks by making use of a laptop computer and the prescribed lock-down software.
<i>e-writing software</i>	means the prescribed 'lockdown' software program, to be used by candidates to capture their electronic responses (answer book) during the Assessment Day of the APC.

<i>External hard drive</i>	means a portable storage device that can be attached to a computer by means of a universal serial bus (USB) or FireWire connection, or wirelessly.
<i>GDPR</i>	means the General Data Protection Regulation of the European Union (679/2016), which specifically applies to personal information of natural persons situated in the European Union, which are controlled or processed by organisations regardless of where the organisation is located.
<i>IAC</i>	means the first part of the Qualifying Examination, the Initial Assessment of Competence (IAC) [previously the Initial Test of Competence (ITC)], which assesses core competence, which is set by the IAC Examco and is one of the prerequisites for registration as a CA(SA) in terms of SAICA's Constitution.
<i>IPD Committee</i>	means the Initial Professional Development Committee, a committee established and empowered by the SAICA Board, inter alia, to conduct or make arrangements for the QE for the prospective members of SAICA.
<i>Manual writing</i>	means the process of answering the tasks by means of writing by hand, in pen, in the prescribed official answer books.
<i>Memory device</i>	means any physical device capable of storing information temporarily or permanently.
<i>Multi-disciplinary</i>	combining or involving several academic disciplines or professional specialisations in an approach to a topic or problem.
<i>Notebook/Laptop</i>	Means a small, portable personal computer.
<i>Personal digital assistant (PDA)</i>	means an electronic handheld information device.
<i>Personal Information</i>	means information which relates to identified or identifiable natural person, and where applicable, an identifiable, existing juristic person, in particular by reference to an identifier factor such as a name, identification number, location data, online identifiers or other specific factors such as physical, physiological, genetic, mental, economic, cultural or social identity of a natural person, as defined in Section 1 of the POPIA and Article 4 of the GDPR, whichever is applicable under the circumstances.

<i>Pre-release period</i>	means the five calendar-day period before the Assessment Day during which candidates have access to the pre-release information (i.e., relevant aspects of the case study) to enable candidates to prepare for the Assessment Day of the APC and which forms part of the assessment period.
<i>Professional programme</i>	means a programme accredited and prescribed by the CAPDC for admission to the APC.
<i>POPIA</i>	means the Protection of Personal Information Act, 4 of 2013 and its Regulations, which is effective from 01 July 2020.
<i>QE</i>	means the qualifying examination (consisting of two parts, namely the IAC and the APC) which is set by the relevant Examination Committees and is a prerequisite to qualify for registration as a CA(SA) in terms of SAICA's Constitution.
<i>Republic</i>	means the Republic of South Africa.
<i>SAICA</i>	means the South African Institute of Chartered Accountants.
<i>SAICA website</i>	means the SAICA website, which can be found at https://www.saica.org.za/ .
<i>Tablet</i>	means a wireless, portable personal computer with a touch-screen interface.
<i>Trainee</i>	means a person who is employed by a SAICA accredited training office and who is serving under a training contract.
<i>Training contract</i>	means a formal contract, entered into on the prescribed form and registered by SAICA , in terms of which a trainee accountant is duly bound to the training office for a specified period and is entitled to receive training in the prescribed competencies, and which meets the requirements of a learnership agreement in terms of the <i>Skills Development Act, 1998</i> (Act 97 of 1998) as set out in the training Regulations and which is a prerequisite to qualify for registration as a CA(SA) in terms of SAICA's Constitution.
<i>Training office</i>	means a SAICA-accredited training office, whether within or outside the borders of South Africa, and refers to an organisation in commerce and industry or public practice or the public sector, that is approved by and registered with SAICA as an organisation where prospective CAs (SA) may be trained.

Training Regulations mean the training regulations set by SAICA from time to time that govern matters related to trainee accountants and SAICA accredited training offices.

USB hub means a device that expands a single universal serial bus (USB) port into several so that there are more ports available to connect devices to a host system. USB hubs are often built into equipment such as computers, keyboards, monitors, or printers.

USB key means a data storage device that includes flash memory with an integrated universal serial bus (USB) interface, also commonly known as a flash drive, USB drive, USB stick, memory stick and a variety of other names.

3. THE QUALIFYING EXAMINATION (QE)

- 3.1 Both parts of the QE must be passed by all persons wishing to qualify for registration as a CA(SA) in terms of SAICA's Constitution.
- 3.2 The QE consists of two parts.
- 3.3 The IAC and APC must be passed separately.

4. APC STRUCTURE

- 4.1 The following details relate to the structure of the APC, subject to the proviso that the CAPDC reserves the right to change any such details from time to time:
 - 4.1.1 The APC shall consist of a single case study that attempts to simulate a real-life scenario and is a multi-disciplinary case study, which encompasses assessing issues and problems that need to be solved in an integrated manner, representing tasks the candidate is likely to be expected to perform as an entry level CA(SA).
 - 4.1.2 The assessment period commences at 08:00, five calendar days before the Assessment Day, when the pre-release information is provided to candidates, and ends at 17:00 on the Assessment Day (on completion/end of the assessment).
 - 4.1.3 All candidates shall be assessed using the same case study, irrespective of their training contract elective.
 - 4.1.4 All candidates are required to use the e-writing software. However, a candidate may apply for an exemption/concession to write the assessment manually through the SAICA Member Portal.
 - 4.1.5 The date of the Assessment Day shall be made available on the SAICA website, at least one year in advance, subject to any unforeseen circumstance, which may require the CAPDC to revise the date of the Assessment Day.
 - 4.1.5.1 SAICA shall timeously communicate (including the date of the pre-release).

- 4.1.5.2 Access to the pre-release information shall be made available to all candidates at the same time through a variety of channels, such as the SAICA website, e-mails to candidates and professional programme provider electronic sites.
- 4.1.5.3 The onus shall be on the candidates to ensure that they access and receive the pre-release information timeously and no additional time allowances will be granted to candidates who, for any reason whatsoever, do not receive such pre-release information timeously.
- 4.1.6 The information on the day as well as the tasks shall be provided to candidates on the Assessment Day in hard copy format. No hard copies of the pre-release information shall be provided to candidates on the Assessment Day. Candidates are required to bring their own copies of the pre-release information in a file, as prescribed in regulation 10.4.
- 4.1.7 The Assessment Day shall commence at 09:00 and end at 17:00. Candidates will be permitted to leave the candidate zone between 11:00 and 16:30, provided that they have submitted their answer books and signed the necessary declarations.
- 4.1.8 Candidates may not return to the candidate zone until all candidates have handed in and/or uploaded their answer books.
- 4.1.9 Submission of manual answer books or "finishing" the exam for e-writing candidates, means that the candidate has completed the assessment, and the answer books shall, from that time onwards no longer be accessible to the candidate.
- 4.1.10 E-writing candidates are required to ensure their answer book has been received by SAICA, before leaving the candidate zone.
- 4.1.11 No formal break shall be given during the Assessment Day, but candidates shall be permitted to take short breaks when needed:
 - 4.1.11.1 Candidates shall be required to remain in the candidate zone for the duration of these breaks and shall not, for the entire duration of the Assessment Day –
 - (a) remove any material from the assessment room to other areas, particularly during breaks taken by candidates (including, but not limited to, the case study material, answer books, work papers or material from the lever arch file (see Regulation 10.4));
 - (b) have access to any form of electronic media in the candidate zone (including, but not limited to, cell phones, smart phones, smart watches, tablets, and any similar technology), except for laptops in the assessment room required by e-writing candidates as specified in Regulation 12¹;
 - (c) communicate or attempt to communicate in any way or by any means with other candidates or persons in the candidate zone; and/or
 - (d) communicate or attempt to communicate in any way or by any means with persons outside the candidate zone.
 - 4.1.11.2 The candidate zone shall be closely monitored by the invigilators; and
 - 4.1.11.3 At the end of the Assessment Day, candidates shall be required to sign the Ethics Declaration confirming that they have abided by all the exam regulations.

¹ For e-writing candidates, the term electronic media excludes the use of their laptops on which the e-writing software have been downloaded.

4.1.12 Any contravention of these regulations shall be considered to be misconduct and shall be dealt with in terms of Regulation 16.

4.1.13 Should e-writing candidates experience a technical difficulty during the exam, SAICA will take all reasonable steps to ensure that the necessary technical assistance is available during the Assessment Day.

The invigilator will maintain a record of the technical challenge experienced, including the length of time it took to resolve the challenge.

Additional writing time is not necessarily provided unless the technical issue or attempt at resolving the issue takes longer than 30 minutes. Candidates will be required to confirm the details of the incident, by signing an incident report form submitted to SAICA, acknowledging the time taken and incident that occurred.

Candidates experiencing technical difficulties will be advised to utilise the time used by invigilator to resolve the issue productively, by potentially making notes and/or planning their current response and/or the next task response, thereby ensuring the time is not wasted by not being able to type immediately.

5. ELIGIBILITY

5.1 To be eligible for entry into the APC, a candidate must, subject to the provisions in Regulations 5.2–5.4, have –

- (a) passed the ITC/IAC; AND
- (b) completed a **minimum of 20 months**² under a registered training contract with a SAICA accredited training office; OR
- (c) been granted an application to be exempted from being under a training contract for the purposes of qualifying as a CA. Refer to SAICA's Training Regulations.

AND

- (d) successfully completed a professional programme.

5.2 The candidate must have passed the IAC before being certified as successful in the professional programme.

5.3 The successful completion of the professional programme remains valid for a period of three consecutive calendar years from the date on which the professional programme was successfully completed. This means that the APC must be passed within 3 (three) consecutive calendar years of having successfully completed the professional programme.³ If this period has lapsed without the candidate having successfully completed the APC, the candidate is obliged to complete a relevant professional programme again before being eligible for entry into the APC again.⁴

² The period is calculated from the effective start date of the training contract and includes the probationary period as defined in the employment contract (if applicable), provided that after expiry of the probation period the trainee enters into a training contract with the training office where the probation period was served. It also includes the remission for prior learning in respect of previous relevant experience not gained under a SAICA registered training contract if formally recognised and approved by the training officer (and recorded on TCMS). The 20 months also includes (by way of a deduction) any periods of suspension exceeding two months taken in terms of the Training Regulations and recorded on TCMS. The 20 month-period is calculated up to the day before the actual assessment is written. See sections 16, 19 and 20 of the Training Regulations for further clarity on probation, suspension, and remission.

³ This means that candidates have a period of three years within which to pass the APC, with one valid program provider certificate.

⁴ In other words, a candidate shall, in these circumstances, redo a professional programme with an SAICA accredited provider.

- 5.4 The CAPDC may vary or waive the conditions of eligibility for entry to the APC in the following circumstances:
- 5.4.1 If a candidate has applied to be exempted and/or has been granted an exemption from service under a training contract by SAICA in terms of the provisions of SAICA's Training Regulations (recognition of prior learning is therefore taken into account when determining the requirement of 20 months); or
 - 5.4.2 In line with the terms of arrangements made by the CAPDC and/or SAICA with and at the request of another organised body of professional accountants or auditors (i.e., in terms of a formal and signed recognition agreements for membership).
- 5.5 The CAPDC may refuse a candidate entry to the APC, if the Committee is of the opinion that they are not a fit and proper candidate for the APC, having regard, inter alia, to any evidence of prior misconduct or dishonesty involving, but not limited to, university examinations, professional programme examinations or the QE. This disclosure shall be made by the candidate on the application form in the Ethics section when registering for the APC on the prescribed form. The candidate concerned has the right to make a written representation to the CAPDC to explain the circumstances of the case, and the CAPDC shall consider such explanation and make whatever decision it deems fit in its sole and absolute discretion.

6. APC SCOPE

- 6.1 The objective of the APC is to assess the professional competence of candidates at point of entry into the profession, to the extent possible in a written assessment. To assess professional competence, the APC has the following attributes:
- 6.1.1 The APC is one of the elements used in determining whether a candidate has met the desired professional competence to enter the accounting profession as a fully qualified CA(SA). This particular assessment is designed to assess professional competence as a trainee move towards becoming a recognised professional.
 - 6.1.2 The standard of the case study is set at the level of competence that candidates are expected to demonstrate at point of entry to the profession – i.e., after completion of all requirements relating to the academic programme, ITC/IAC, the professional programme as well as completion of a SAICA registered training contract. This is the point at which a trainee can become a SAICA member. The assessment will therefore assume that candidates are able to demonstrate the required level of competence (competencies and expected proficiency levels are set out in the most recent version of the Competency Framework, which is available on the SAICA website) given the rigorous process trainees have already gone through up to this point.
 - 6.1.3 The assessment is based on a real-life case study using a comprehensive scenario which –
 - 6.1.3.1 addresses pervasive competencies (ethics, ethical behaviour, personal attributes, and professional skills) within the context of the specific technical competency areas;
 - 6.1.3.2 provides an overview of a fictitious business.
 - 6.1.4 It assesses the ability to identify and research issues contained within the pre-release information.
 - 6.1.5 It requires that selected technical matters (triggered within the pre-release information) are researched, analysed, and understood.

- 6.1.6 The assessment focuses on the implications of and related resolution of technical matters in a professional context.
- 6.1.7 With regards to the pre-release information:
 - 6.1.7.1 Some information may be inferred from the pre-release information and from research conducted by candidates relating to the pre-release information;
 - 6.1.7.2 Candidates are expected to identify the need for additional information and research this during the pre-release period; and
 - 6.1.7.3 Candidates are expected to distinguish between relevant and irrelevant information in their analyses of the pre-release information.
- 6.1.8 Candidates are expected to anticipate challenges/problems inherent in the pre-release information.
- 6.1.9 Candidates may be expected to perform complex calculations prior to assessment day, based on the pre-release information.
- 6.1.10 The candidates are required to respond to a number of different tasks. The number of tasks may vary from year to year.
- 6.1.11 There will be a limited focus on complex calculations on the Assessment Day.
- 6.1.12 Tasks may have a number of different solutions, depending on the approach taken by candidates, which reflects real-life situation.
- 6.1.13 Successful candidates must be able to demonstrate –
 - 6.1.13.1 professional competence, even though the conclusion may be an ‘incorrect’ answer, provided that the rationale and logic applied are both ethical and well-reasoned;
 - 6.1.13.2 specific technical competencies from within a specific competency area and within the context of the pre-release information and the information on the day (the specific competencies are those that may be ordinarily required in professional assignments);
 - 6.1.13.3 an ability to respond to tasks by demonstrating competencies from different competency areas (integration);
 - 6.1.13.4 an ability to deal with ambiguous and complex situations in which solutions are seldom ‘clear-cut’; and
 - 6.1.13.5 an ability to identify, advise on and/or resolve ethical dilemmas; and
 - 6.1.13.6 an ability to contextualise and synthesise the information presented in both the pre-release and the information on the day, as opposed to listing (or dumping) all possible factors identified.
- 6.2 Accounting and external reporting as well as pervasive skills are considered the foundational competency areas in the development of the case study. These competency areas are compulsory for all trainees in terms of the training programme. Accordingly, aspects of these competency areas shall be assessed in every case study.
- 6.3 Risk management and governance is a competency area which lends itself to the integration with other competency areas and it is therefore likely to be addressed in most APCs.
- 6.4 The technical competency areas of auditing and assurance; financial management, management decision-making and control and taxation will not necessarily all be assessed in every assessment. However, each of these competency areas shall be assessed in the APCs over a period of time.

- 6.5 Details of the competencies that may be assessed shall be in line with the most recent version of the *Competency Framework*, which is available on the SAICA website.

7. APPLICATIONS AND ENTRY FEES

- 7.1 The opening and closing dates by when applications must be submitted (via the on-line registration form) for entry into the APC shall be published on the SAICA website at least three months prior to the date of the Assessment Day.
- 7.2 Applications for entry into the APC must be submitted on the official on-line registration form available on the SAICA website on or before the closing date as set out on the SAICA website.
- 7.3 SAICA shall acknowledge receipt of all applications submitted via the on-line registration form, via e-mail. However, such confirmation of registration will not confirm eligibility for entry into the APC.
- 7.4 Entry fees shall be published annually on the SAICA website at least three months prior to the date of the Assessment Day.
- 7.5 Payment of the prescribed entry fees is subject to the following:
- 7.5.1 A candidate who knows when they have successfully completed the professional programme (within the three-year prescription period) must submit payment of the prescribed exam fees together with the official on-line registration form on or before the relevant closing date.
 - 7.5.2 A candidate who is awaiting the result of a professional programme must submit a provisional application for the APC on or before the relevant closing date.
 - 7.5.2.1 If the candidate successfully completes the professional programme, SAICA will confirm the candidate's eligibility for the APC, subject to having met all other eligibility requirements. The candidate shall then be required to pay the prescribed entry fee.
 - 7.5.2.2 If the candidate is unsuccessful at completing the professional programme, the candidate's provisional registration will be cancelled and any fee paid, refunded in full.
 - 7.5.3 The APC results of candidates who have not paid the prescribed exam fees by the time the results are released shall be withheld until such time as payment is received. Such candidates shall also not be allowed to register for any further QE until such time as the outstanding payment is received.
- 7.6 SAICA shall allow a candidate to submit a late application (after registration closing date) for entry to the APC, subject to the payment of increased fees (original fee plus a penalty), up to 14 (fourteen) days before the date of the Assessment Day.
- 7.7 During the 14 (fourteen) days immediately prior to the Assessment Day, a candidate shall only be allowed to submit a late application if SAICA is satisfied that exceptional circumstances prevented that candidate from submitting their application any earlier. The candidate concerned must make a written representation to SAICA to explain the circumstances of the case, and SAICA shall consider such representation and make whatever decision it deems fit in its sole and absolute discretion.
- 7.8 SAICA shall issue an assessment admission letter to candidates who are eligible for the APC in writing (by e-mail) only once the SAICA secretariat has confirmed that all eligibility requirements have been met. Refer eligibility requirements in set out above.

- 7.9 If a person who has entered for an assessment withdraws or absents themselves from the whole or any portion of the assessment, a refund shall not be given unless such candidate withdraws or is absent for medical or other exceptional circumstances beyond their control and they request a refund within 14 (fourteen) days after the date of the Assessment Day and provides SAICA with valid evidence substantiating the reason for the absence.
- 7.10 Refunds may be subject to an administrative charge.
- 7.11 All refunds will be dealt with in accordance with the Examination fee policy.

8. ALTERNATIVE ASSESSMENT ARRANGEMENTS

- 8.1 The policies and procedures governing all applications for special concessions for the APC shall be published on the SAICA website.

9. PRE-RELEASE PERIOD

- 9.1 The purpose of pre-releasing the pre-release information is to simulate an actual professional assignment to the extent possible in a written assessment. Candidates are expected to use this information to prepare for the assessment tasks, which are only presented on the Assessment Day. Preparation should include acquisition of a thorough knowledge of the relevant industry and the environment in which the hypothetical entity in the case study operates, the challenges the entity is facing and is likely to face and the potential resolution of technical challenges that may be anticipated.
- 9.2 Candidates are required to use the pre-release period to undertake research that will prepare them for the Assessment Day, promoting fairness, given the diverse spread of training experience of candidates (different training contract electives). The pre-release period forms part of the assessment period. The objective of the research undertaken during this period should primarily be –
- 9.2.1 to update candidates' technical knowledge, as required and as indicated by the signals (triggers) in the pre-release information;
 - 9.2.2 to obtain a more detailed understanding of the industry selected for the pre-release information;
 - 9.2.3 to absorb, reflect on and synthesise the details of the pre-release information; and
 - 9.2.4 to perform detailed analyses with complex calculations as deemed necessary and as indicated by signals (triggers) in the pre-release information.
- 9.3 Such research may only be undertaken by candidates on their own or may be undertaken in conjunction with other APC candidates writing in the same year. Consultation with any or all other persons is prohibited during the assessment period.
- 9.4 Candidates may have at their employer's discretion, access to certain employer resources such as the internet, information databases to access information which is available in the public domain (this excludes any confidential information as prescribed by the SAICA CPC and employer policies) and a physical workspace. While making use of any resources, candidates must bear in mind their ethical obligations in terms of the SAICA CPC and By-laws.
- 9.5 Candidates **MAY ONLY** work with, seek, or obtain from or give assistance to other candidates registered for the current-year APC regarding the pre-release information during the pre-release period.
- 9.6 Regulation 9.5 means that candidates **MAY NOT** engage in or discuss any matters whatsoever relating to the pre-release information with, among others **but not limited to**, the professional programme providers, university

lecturers/academics, professional staff in a training office (including staff in the technical departments of firms – see Regulation 9.7), other SAICA members, other trainees at a training office or employer who are not writing the exam, family members (close or distant relations) who are CAs or who have detailed knowledge of the industry, staff of entities operating in the same industry as that of the entity identified in the pre-release information, any third parties who charge a fee or receive commercial benefit for help with the preparation for the assessment, APC ExamCo members, reviewers, sitters or any SAICA professional staff member, which includes the technical queries helpline and department (thus candidates may contact SAICA about administrative matters only). This includes:

- 9.6.1 paying for consultation, lecture, or someone to assist and guide the candidate on the pre-release information.
- 9.6.2 asking anyone at a training office or employer to access confidential client information and information which is not available in the public domain; or
- 9.6.3 asking employer resources to conduct research on the candidate's behalf.
- 9.7 Any staff member employed at training offices **MAY NOT** knowingly assist (in any manner whatsoever) to prospective APC candidates. APC candidates should therefore be aware of this and not make requests of anyone at training offices as this is a breach of Regulations and could result in disqualification.
- 9.8 Candidates may only make use of material which was publicly available before the pre-release period in preparing for the assessment. This includes information on the internet (i.e., internet discussion groups and blogs) and other similar facilities. Candidates **MAY NOT** initiate and/or participate in such discussions or blogs during the pre-release period: that is, only content already available before the period may be accessed and used. New content may only be generated by groups and blogs whose membership is restricted to other current-year APC candidates.
- 9.9 SAICA accepts that candidates may use generative Artificial Intelligence (AI) technologies (e.g. ChatGPT) in preparing for the assessment during the pre-release period. The candidates are expected to use the AI tools responsibly and appropriately.
- 9.10 SAICA shall not provide any comment or clarification on the pre-release information during the pre-release period.
- 9.11 Unacceptable actions during pre-release period may include but are not limited to:
 - 9.11.1 The APC is an assessment of candidates' competence, not who they know or whether or not they can/cannot afford to pay to obtain professional assistance in preparing for the APC. Consequently, candidates may not seek or obtain assistance from any person or party other than current year APC candidates as specified in Regulations 9.3 – 9.8 during the pre-release period.
 - 9.11.2 The following should assist candidates in determining whether or not any of their proposed actions during the pre-release period are likely to contravene the Regulations:
 - 9.11.2.1 In order to make an ethical decision, and therefore act ethically, the first step is to identify that an ethical issue may exist. This is sometimes referred to as ethical sensitivity. You are likely to face an ethical issue whenever your actions could potentially or will affect others negatively. For example, discussing the pre-release information with persons who are not current year APC candidates is an action that will negatively affect others (give a candidate an unfair advantage) and; therefore, constitutes an ethical issue.

9.11.2.2 Once an ethical dilemma has been identified, the next step is to apply ethical judgement to determine your most ethical course of action. You should consider how your actions affect others, using ethical reasoning methods. One way of doing this is by applying the 'ethics quick test' to the situation. This requires that you ask yourself five questions:

- Is it legal? Does it contravene the APC Regulations, SAICA By-laws and/or SAICA CPC? (If it is not legal or does contravene the Regulations By-Laws or Code, the answer is no.)
- How will it look in the newspaper or on social media? Would you have done it if you were being filmed or recorded? (In other words, how would you feel if your actions made the headlines, or a video clip was shared widely?)
- Are your proposed actions consistent with your own and/or the profession's values? (If it breaches the fundamental principles of integrity, confidentiality and professional behaviour, the answer is no.)
- Is it fair to all? (If you are obtaining an unfair advantage would not be appropriate, the answer is no.)
- Lastly, ask yourself how you would feel if you carried out the proposed action. (For example, would the result/achievement be tainted forever by your actions in getting to the end results/achievement.)

9.12 Any contravention of Regulation 9 shall be considered to be misconduct and shall be dealt with in terms of Regulation 16.

10. ACCESS TO INFORMATION ON THE ASSESSMENT DAY (PERMITTED TEXTS)

10.1 No access to the internet or any electronic databases shall be permitted on the Assessment Day (including but not limited to access by means of computers, cell phones, smart phones, smart watches, tablets, or any other devices). SAICA will provide Wi-Fi specifically for the e-writing software to be used by candidates during the Assessment Day of the APC.

10.2 Candidates shall be allowed to bring only the following texts into the examination venue:

10.2.1 Volume 1: International Financial Reporting Standards:

10.2.1.1 Part A (which may be in 1 or 2 parts)

10.2.1.2 Part B (which may be in 1 or 2 parts)

10.2.1.3 Part C (which may be in 1 or 2 parts)

10.2.1.4 Any supplements published from time to time

10.2.2 Volume 2: Which contains the International Standards on Auditing; SAICA and IRBA pronouncements, applicable local legislation as well as the King Code.

10.2.3 Volume 3: The SAICA Tax Legislation Handbook

10.3 Only ONE version of each of the above volumes may be brought into the assessment room, although it may be **either a version published in the current year or in a version from one of the previous years.**

- 10.4 One standard size A4 lever arch file which may include any reference material and notes obtained and prepared by the candidate as part of their preparation for the Assessment Day. There is no restriction on the nature of the reference material and notes. This material must be affixed into the file by means of punched holes and material from this file may not be removed from the assessment room at any time during the Assessment Day. This must include a hard copy of the pre-release information.
- 10.5 Any contravention of this regulation shall be considered to be misconduct and shall be dealt with in terms of Regulation 16.

11. CALCULATORS

- 11.1 Candidates shall only use silent, electronic, battery-driven pocket calculators subject to the following conditions:
- 11.1.1 calculators shall be cordless and may not have print-out facilities;
 - 11.1.2 calculators that have a full set of alpha characters / keys are prohibited (i.e., NO programmable calculators are allowed).
- 11.2 Any financial calculator, subject to the conditions set in Regulation 11.1, shall be allowed.
- 11.3 The calculator functions on electronic equipment, including but not limited to, cell phones, smart phones, tablets, or any other similar electronic device may not be used.
- 11.4 Candidates may not share a calculator with any other candidate in the candidate zone.

12. ELECTRONIC DEVICES

- 12.1 SAICA will NOT provide laptops to candidates, it is the candidates responsibility to source a laptop that is compatible with or meets all the requirement for the e-writing software.
- 12.2 Personal digital assistants, cell phones, pagers, smart watches, and any other electronic/wireless devices are specifically prohibited.
- 12.3 Candidates may not connect any external devices into the laptops, other than a mouse and/or a numeric keypad, and/or a keyboard. SAICA will NOT provide the aforementioned external devices.
- 12.4 SAICA will provide USBs for the purpose of backing-up candidates' submissions. Where candidates use machines that require encrypted USBs, supplied by the training offices/employer, SAICA will engage with the training offices/employers.
- 12.5 Tablets or similar devices may not be brought into the assessment room.
- 12.6 No access to the internet shall be permitted during the Assessment Day, other than for purposes of the e-writing software.
- 12.7 No other memory devices are allowed in the assessment room, including but not limited to external hard drives and SD cards.
- 12.8 Candidates wishing to block out noise during the Assessment Day, may only use ear plugs, no form of earphones will be allowed.
- 12.9 Any contravention of Regulation 12 shall be considered to be misconduct and shall be dealt with in terms of Regulation 16.

13. ASSESSMENT VENUES

- 13.1 SAICA shall only offer assessment venues inside the Republic of South Africa and in London in the United Kingdom.
- 13.2 Candidates may only choose from the SAICA list of venues the venue at which they wish to write an assessment, subject to availability. However, the APC shall not be held at any venue at which the number of candidates who wish to write the APC is insufficient to justify holding an assessment at that centre. In such a case, candidates must select another venue where the APC is held, that sitting.
- 13.3 A candidate may submit a request to change the originally selected examination venue. Such requests will be considered only if received no later than four (4) weeks prior to the scheduled assessment date or the cut-off posted on the SAICA Website. Requests submitted after this deadline shall not be considered under any circumstances.
- 13.4 SAICA shall notify every eligible candidate in an admission letter which will be sent to candidates via email of the time and place (assessment venue) at which they shall be required to write on the APC. Candidates shall be required to present this notification from SAICA at the assessment venue to write the specific assessment.
- 13.5 All arrangements regarding travel, meals or accommodation that may be necessary in order to write the assessment at the requisite time and place, shall be made by each candidate at their own expense.
- 13.6 SAICA shall appoint invigilators at each assessment venue and ensure that an adequate number of copies of the information on the day, task lists, the officially prescribed answer books and other necessary documentation are available at each venue. Candidates must bring their own copies of the pre-release information.

14. ASSESSMENT ROOM REGULATIONS

- 14.1 Candidates must arrive at the assessment venue, as advised by SAICA, and be seated by no later than 08:45 (15 (fifteen) minutes prior to the start time of the Assessment Day) at which time the doors to the assessment room will be closed and the relevant assessment Regulations read out to candidates. Candidates arriving during this time will not be permitted to enter the assessment room.
- 14.2 Candidates may not leave the candidate zone before 11:00 (i.e., during the first 120 (one-hundred-and-twenty) minutes of the Assessment Day) and accordingly may not hand in/upload their answers during this period to go home.
- 14.3 Candidates who arrive between 08:45 and 09:30 (i.e., within the first 30 (thirty) minutes of the assessment plus the 15 (fifteen)-minute period when instructions are read out) shall be required to wait outside the assessment room until 09:30 am, after which they shall have access to the assessment room of the candidate zone. Such candidates shall not be granted any additional time to complete the assessment.
- 14.4 Candidates who arrive at the candidate zone after 11:00 (i.e., more than 120 (one-hundred-and-twenty) minutes after the time set for commencement of the Assessment Day) shall not be allowed to write the APC at that sitting.
- 14.5 Candidates shall be permitted to take breaks within the candidate zone during the eight-hour Assessment Day. Once manual writing candidates have handed in their hard copy answer books, or e-writing candidates have ensured of upload of their electronic answer book, they shall be deemed to have completed the assessment, and such answer books shall from that time onward no longer be accessible to the candidates.

- 14.6 Candidates are not permitted to communicate with one another or any other person or party during the Assessment Day.
- 14.7 Candidates must at all times follow the instructions of the invigilators. Failure to do so shall be considered to be misconduct and shall be dealt with in terms of Regulation 16.
- 14.8 Candidates writing manually must:
- 14.8.1 use the official answer books provided in the assessment room. Answers submitted on any other paper shall not be evaluated.
 - 14.8.2 complete the assessment in black or dark blue ink to enhance legibility.
 - 14.8.3 hand in all answer books and any loose papers or other assessment stationery provided (other than the case study material, being the pre-release information, the information on the day and tasks), regardless of whether every task has been attempted. Any answer book, loose paper or other assessment stationery that is removed from the assessment room will not be evaluated.
- 14.9 Candidates must stop writing/typing immediately when instructed to do so by the invigilator.
- 14.10 The onus is on the candidate to ensure that their e-writing answer books are successfully uploaded prior to leaving the assessment room. Any e-writing answer book not uploaded successfully to the e-writing platform prior to leaving the assessment room will not be evaluated.
- 14.11 Candidates may bring food and/or drink into the assessment room, provided it is of a nature that it, in the invigilators' opinion, will not cause a disturbance to others.
- 14.12 Devices capable of transmitting, storing or receiving information shall, during the entire duration of the examination, not be available to candidates and must be switched off. Any such device brought into the examination venue must be put into the candidates' bag and be stored at the front or side of the examination room. This includes, but is not limited to, tablets, smart watches, smart pens, wristbands or any similar wearable devices. Any item suspected to be a smart device is subject to inspection and confiscation by the invigilator. Cell phones and smart phones must be placed on the floor under the candidates' desk (where it is visible) for use as set out in section 15.1 below.
- 14.13 There is no prescribed dress code for assessments; however, candidates must not wear any clothing that obstructs identification of their National ID card/Passport or conceals items such as headphones. Other than religious headwear, the wearing of hats, caps, or the hoods of hooded garments is not permitted during the examination. Invigilators are authorised to request the removal of any headwear not worn for religious purposes.
- 14.14 Candidates must answer the entire assessment in English.
- 14.15 Any contravention of Regulation 14 is considered to be misconduct and will be dealt with in terms of Regulation 16.
- 14.16 Candidates will be required to sign an indemnity form at the start of the Assessment Day.
- 14.17 Candidates who are asked to address any matters raised by invigilators during the examination will not be granted any additional time.

15. IDENTIFICATION

- 15.1 SAICA will be using an electronic tool (cell phone application) to record candidates' attendance at each venue.
- 15.1.1 All candidates shall be required to access the application prior to the commencement of the assessment session to register their attendance by scanning the designated registration QR code at the registration tables.
- 15.1.2 Upon successful registration, candidates shall immediately switch off their mobile devices. The use of mobile devices during the assessment is strictly prohibited unless explicitly authorised by the Chief Invigilator.
- 15.1.3 At the conclusion of the assessment, candidates shall be permitted to switch on their mobile devices solely for the purpose of scanning the exit QR code and uploading their written assessment scripts via the cell phone application.
- 15.1.4 Any failure to comply with the above regulations, including unauthorised use of mobile devices, tampering with the application, or failure to register attendance, shall constitute assessment misconduct and may result in disciplinary action in accordance with SAICA's examination policies.
- 15.2 Each candidate shall be required to present identification and their SAICA admission letter showing their assessment number in the assessment room. A South African identity document or a South African driver's licence is accepted as identification for South African nationals. A valid passport is only acceptable for non-South African nationals.
- 15.3 Any case in which a person presents themselves for the assessment but is not the candidate whose application for that particular assessment was accepted by SAICA, shall be treated as misconduct with regard to both the person who presented themselves and the candidate whose application for the assessment was accepted by SAICA, and shall be dealt with in accordance with the provisions of Regulation 16.
- 15.4 Each candidate shall sign the attendance register provided at the particular assessment venue.
- 15.5 SAICA allocates a unique assessment number to every candidate for every APC, and each candidate shall be advised in writing through an examination admission letter sent by e-mail of their assessment number before the date set for the Assessment Day. This number must be used exclusively by that candidate for purposes of that specific APC.
- 15.6 Each candidate writing manually shall be given labels showing their unique assessment number, which is to be pasted on the front of their answer book(s), and this number must be written on each page in the blocks printed on additional pages received and used during the Assessment Day.

16. MISCONDUCT

- 16.1 Any activity that is irregular or dishonest or likely to give an unfair advantage to any candidate shall be considered to be misconduct. Examples of this include (but are not limited to) the following:
- 16.1.1 Conduct during the assessment period that is not in line with the APC Regulations, including but not limited to communicating with any parties and/or person in connection with the pre-release information, during the pre-release period, subject to provision in Regulation 9.4.
 - 16.1.2 If a candidate leaves or marks any answer book or other document in any way whatsoever in order that they can be identified (candidates must only use the unique assessment number allocated to them for purposes of identification as set out in Regulation 15);
 - 16.1.3 If a candidate communicates with or gives or receives assistance to or from another candidate or any other person, or allows any persons to copy or copies from the work of any other candidate during the Assessment Day;
 - 16.1.4 If a candidate has in their possession in the candidate zone any unauthorised text or other document, as set out in Regulation 10;
 - 16.1.5 If a person who presents themselves for a paper is not the candidate whose application for that particular assessment was accepted by SAICA, as set out in Regulation 15;
 - 16.1.6 If a candidate fails to observe or carry out any instructions that may from time to time be issued by SAICA or the CAPDC or by an invigilator in connection with the Assessment Day; and/or
 - 16.1.7 If a candidate has access to prohibited electronic equipment (e.g., accesses the internet through use of a smart phone) during the Assessment Day.
- 16.2 The chief invigilator at the assessment venue shall report to SAICA all cases of suspected misconduct in connection with the assessment period.
- 16.3 SAICA reserves the right to contact a candidate's training office about cases where misconduct is suspected or is determined to have taken place.
- 16.4 Any case of alleged misconduct shall be referred by SAICA and/or the CAPDC to the CEO (or delegate) and such misconduct shall be treated as a complaint or formal complaint, as the case may be, to be dealt with by the Professional Conduct Committee and/or the Disciplinary Committee, as the case may be, in accordance with the provisions of SAICA's By-laws.
- 16.5 The Professional Conduct Committee and/or the Disciplinary Committee, as the case may be, shall, within their defined powers as set out in SAICA's By-laws, penalise any candidate found guilty of misconduct. Further, where required to do so based on the findings of the relevant committee, SAICA through the CAPDC may disqualify any such candidate from the APC, or any part thereof, for such period as is deemed appropriate.
- 16.6 SAICA reserves the right to suspend the evaluation process or to withhold publication of the results of any assessment of candidates suspected of having been involved in any misconduct during the assessment period, pending the findings of the Professional Conduct Committee and/or the Disciplinary Committee and CAPDC, as the case may be, into the alleged misconduct.

17. EVALUATION AND ADJUDICATION OF CANDIDATES' ANSWERS

- 17.1 SAICA shall appoint persons who have the relevant qualifications and who are suitably experienced to evaluate candidates' answers.
- 17.2 All candidates' answers shall be evaluated independently using an electronic marking tool by at least 2 (two) markers in order to ensure the objectivity of the evaluation process.
- 17.2.1 Each marker shall provide an evaluation of the level of competence for each of the tasks as follows:
- N/A – not attempted;
 - NC – not competent;
 - LC – limited competence displayed;
 - BC – borderline competent;
 - C – competent; or
 - HC – highly competent.
- 17.3 Both markers must independently reach the same conclusion on the level of competence allocated for each task and if this is not the case, the candidate's answer shall be subject to a reconciliation process.
- 17.4 The APC ExamCo shall evaluate the overall performance of candidates to ensure that the required levels of competence have been displayed. This process will include determining which candidates are to be subject to a borderline review process. Once the borderline review process is complete, an overall evaluation of competency shall be reached and indicated for all candidates.
- 17.5 After all candidates' answers have been evaluated, the assessments reached shall be subject to a formal approval process by the CAPDC.
- 17.6 The CAPDC's decision shall be final and under no circumstances shall the evaluation and adjudication process be re-opened, or any answer be re-evaluated. No correspondence will be entered into in this regard.

18. RESULTS

- 18.1 SAICA shall issue official APC examination results (Pass/Fail/Withheld) to each candidate via the SAICA Member Portal on the specified date and time. Each candidate shall be responsible for accessing their results by logging into their individual profile on the Member Portal. Thereafter SAICA shall transmit official results letters to each candidate via their registered email addresses.
- 18.2 The overall level of competence awarded will be as follows:
- (a) A result of N/A (not attempted) or NC (not competent) or LC (limited competence displayed): all of which constitute a FAIL; or
 - (b) A result of C (competent) or HC (highly competent): both of which constitute a PASS.
- 18.3 SAICA reserves the right to publish candidates' results in any manner that it may consider appropriate in line with the *Protection of Personal Information Act, 2013* (Act 4 of 2013).
- 18.4 An honours roll may be identified each year, at the discretion of the APC Examco. In addition, special awards for exceptional performance may be instituted. This shall be based on a review of detailed information at the end of the evaluation process.
- 18.5 SAICA retains the right to use some or all of the contents of the answer books and other submitted documents for training and research purposes.

- 18.6 A copy of the official examiners' general comments relating to on the assessment shall be published on the SAICA website.
- 18.7 All candidates are entitled to the official examiners' general comments on the assessment, which may include specimen examples representing each of the HC, C and LC levels of assessment, and which shall be published on the SAICA website.
- 18.8 Candidates who are unsuccessful will receive a copy of their answer books along with a summary of the level of competence achieved for each task and overall, in terms of the *Promotion of Access to Information Act*, 2000 (Act 2 of 2000), after which SAICA will under no circumstances enter into any further correspondence with candidates regarding the assessment results.
- 18.9 SAICA shall under no circumstances entertain requests for re-marks.
- 18.10 All candidates' answer books shall be retained for a period of 150 (one-hundred-and-fifty) days after the date of the official publication of results, after which time all such answer books will be destroyed, subject to provision in Regulation 18.5.

19. PROTECTION OF PERSONAL INFORMATION

- 19.1 SAICA collects and processes certain types of personal information about candidates for the purposes of –
- 19.1.1 assessing the eligibility of a candidate for the APC in accordance with Regulation 5 and establishing special concessions;
 - 19.1.2 processing applications and exam fees in accordance with Regulation 7;
 - 19.1.3 allocating unique assessment numbers to candidates and verifying the identity of candidates in accordance with Regulation 14;
 - 19.1.4 for purposes of facilitating the completion of the APC on the relevant e-writing software.
 - 19.1.5 reporting and referring alleged misconduct in accordance with Regulation 16;
 - 19.1.6 evaluating and adjudicating candidates' answers in accordance with Regulation 17; and
 - 19.1.7 notifying candidates of their results in accordance with Regulation 18.
- 19.2 SAICA may occasionally be required by law to collect and process certain types of personal information to comply with the requirements of government departments and agencies.
- 19.3 In terms of the *POPIA and GDPR* all organisations that handle personal information must comply with a number of provisions regarding the manner in which they process personal information, whichever is applicable under the circumstances.
- 19.4 SAICA recognises and is committed to manage and protect the fundamental rights of its members and stakeholders, and more specifically the right to privacy which includes the right to the protection against the unlawful processing of personal information. SAICA endorses these provisions and accordingly will manage and process the candidates' personal information in accordance thereto, which specifically provides for the lawful, fair, and transparent processing of the personal information for specified, explicit and legitimate purposes.
- 19.5 SAICA is required to provide the candidates with a Data Protection Notice, which outlines SAICA's processes in terms of the collection, use and disclosure of the candidates' personal information, to ensure fair and transparent processing. Our Data Protection Notice can be found on the [SAICA website](#), together with our General Data Protection and Retention Policy, Privacy Policy and all other relevant Forms.

- 19.6 Candidates may contact SAICA at informationofficer@saica.co.za regarding any personal information protection issues, questions, or complaints and for requests for access to personal information.

20. GENERAL

- 20.1 SAICA shall have the power to determine any matters not specifically referred to in these Regulations.
- 20.2 Candidates shall be required to sign two declarations when the assessment is written:
- 20.2.1 The first is included in the attendance register where candidates will be required to confirm that they have adhered to all the assessment Regulations, in particular Regulations 9.3 – 9.8 and 10.1 – 10.4.
- 20.2.2 In the second, candidates will be required to confirm that they have adhered to all APC Regulations and have behaved ethically during the Assessment Day.